

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA

United States of America,)
)
Plaintiff,)
)
v.) Case No.: 0:16-cv-02547-SRN-LIB
)
William J. Mooney, et al.,)
)
Defendants.)

United States' Reply Brief in Support of Motion for Summary Judgment

The United States moved for summary judgment, seeking to reduce to judgment the federal income tax assessments and penalty assessments against William and Joni Mooney; a judicial determination that the Mooneys fraudulently conveyed their personal residence to Harbor Holdings or that Harbor Holdings is their nominee; and to enforce federal tax liens on the Mooneys' personal residence.¹

The Court ordered the Mooneys, who are appearing *pro se*, to file a response to the United States' motion for summary judgment by February 2, 2018.² Instead of contesting the United States' proposed undisputed material facts – all well-supported by admissible evidence -- or legal arguments, the Mooneys filed a series of nonsensical tax protestor documents,³ including a frivolous “Bond for extinguishment of all debt.”⁴ No document filed by the Mooneys was labeled a “response” to the United States' summary-judgment motion or could be construed as such.

¹ Dkt. 119.

² Dkt. 127.

³ Dkt. 128-140.

⁴ Dkt. 140.

A party's failure to respond to a summary-judgment motion "does not automatically compel resolution of [the motion] in favor of [the moving party]."⁵ The Mooneys' failure to contest any of the United States' proffered undisputed facts or to challenge the United States' legal arguments, however, coupled with their continued use of tax-protestor arguments rejected by this and other courts, strongly suggests the Mooneys have only frivolous objections to the United States' motion.⁶ Accordingly, the United States' motion for summary judgment should be granted.

Conclusion

Instead of properly responding to the United States' summary-judgment motion, the Mooneys have filed frivolous tax-protestor documents. For the reasons set forth above, the Court should grant the United States' motion for summary judgment.

Dated: February 15, 2018

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⁵ *United States v. One Parcel of Real Prop.*, 27 F.3d 327, 329 n. 1 (8th Cir.1994).

⁶ See Fed.R.Civ.P. 56(e); see also *United States v. Bogart*, 2015 WL 1883210 *1 (M.D. Pa. 2015) (citing *United States v. Bowden*, 2014 WL 1289596 *3 (M.D. Tenn. 2014) (collecting cases)), adopted, 2015 WL 1883255 (M.D. Pa. 2015), aff'd, ___ Fed.Appx. ___, 2017 WL 4863193 (3d Cir. 2017); *United States v. Morris*, 2011 WL 588060 *4 (D. Colo. 2011).

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the United States' Reply Brief in Support of Motion for Summary Judgment was filed electronically on February 15, 2018 by ECF and that service will be made by U.S. mail on the following non-ECF participants:

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